

## **MINUTES**

### **MONTANA SENATE 60th LEGISLATURE - REGULAR SESSION**

#### **COMMITTEE ON TAXATION**

**Call to Order:** By **CHAIRMAN JIM ELLIOTT**, on January 11, 2007 at 9:00 A.M., in Room 405 Capitol.

#### **ROLL CALL**

**Members Present:**

Sen. Jim Elliott, Chairman (D)  
Sen. Jerry W. Black (R)  
Sen. Jeff Essmann (R)  
Sen. Kelly Gebhardt (R)  
Sen. Kim Gillan (D)  
Sen. Dan Harrington (D)  
Sen. Christine Kaufmann (D)  
Sen. Sam Kitzenberg (D)  
Sen. Jim Peterson (R)  
Sen. Bob Story Jr. (R)

**Members Excused:** Sen. Trudi Schmidt (D)

**Members Absent:** None.

**Staff Present:** Lee Heiman, Legislative Branch  
Lois O'Connor, Committee Secretary

**Audio Committees:** These minutes are in outline form only. They provide a list of participants and a record of official action taken by the committee. The link to the audio recording of the meeting is available on the Legislative Branch website.

**Committee Business Summary:**

Hearing & Date Posted: SB 121, 1/8/2007; 174, 1/8/2007  
Executive Action: None.

**HEARING ON SB 121**

**Opening Statement by Sponsor:**

00:00:01 SEN. JIM ELLIOTT (D), SD 7, opened the hearing on SB 121, Prohibit sale of tax information.

[EXHIBIT\(tas07a01\)](#)

[EXHIBIT\(tas07a02\)](#)

**Proponents' Testimony:**

00:05:12 Dan Bucks, Director, Department of Revenue (DOR)

00:09:48 Jim Madison, Volunteer Advocate, AARP Montana

[EXHIBIT\(tas07a03\)](#)

[EXHIBIT\(tas07a04\)](#)

**Opponents' Testimony:** None.

**Informational Testimony:** None.

**Questions from Committee Members and Responses:**

00:13:42 Sen. Jeff Essmann to Director Bucks, DOR

00:15:47 Sen. Christine Kaufmann to Sen. Elliott

00:17:50 Sen. Robert Story to Director Bucks, DOR, rereferred to Mr. Jones, DOR, rereferred again to Sen. Elliott

00:27:55 Brenda Gilmer, Legal Counsel, DOR

00:29:36 Sen. Story to Ms. Gilmer, DOR

00:30:00 Sen. Kim Gillan to Ms. Gilmer, DOR, rereferred to Mr. Jones, DOR

00:36:10 Sen. Story to Sen. Elliott

00:37:28 Sen. Kelly Gebhardt to Sen. Elliott

**Closing by Sponsor:**

00:39:34 Sen. Elliott closed on SB 121

**HEARING ON SB 174**

**Opening Statement by Sponsor:**

00:40:30 **SEN. JIM ELLIOTT (D)**, **SD 7**, opened the hearing on **SB 174**, Revise laws on revenue administration.

**EXHIBIT**(tas07a05)

**Proponents' Testimony:**

00:45:50 Gene Walborn, Department of Revenue, DOR

01:07:22 Erin McGowan Fincham, State Auditors Office, SAO

**Opponents' Testimony:**

01:08:07 George Olsen, Montana Society of Certified Public Accounts (MT Society of CPA's)

**EXHIBIT**(tas07a06)

01:19:13 Webb Brown, Montana Chamber of Commerce

**Informational Testimony:** None.

**Questions from Committee Members and Responses:**

01:20:43 Sen. Essmann to Mr. Walborn, DOR

01:21:47 Sen. Story to Sen. Elliott rereferred to Ms. Gilmer, DOR

01:27:30 Sen. Jim Peterson to Mr. Walborn, DOR, rereferred to Ms. Gilmer, DOR

01:36:46 Sen. Kaufmann to Mr. Walborn, DOR

01:37:40 Sen. Essmann to Mr. Walborn, DOR

01:40:36 Sen. Story to Mr. Walborn, DOR, rereferred to Ms. Gilmer, DOR

01:45:28 Sen. Gillan to Mr. Olsen, MT Society of CPA's

01:46:08 Sen. Story to Mr. Olsen, MT Society of CPA's

**Closing by Sponsor:**

01:47:46 Sen. Elliott closed on SB 174.

**ADJOURNMENT**

Adjournment: 10:55 A.M.

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SEN. JIM ELLIOTT, Chairman

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LOIS O'CONNOR, Secretary

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Additional Exhibits:

**EXHIBIT ([tas07aad.pdf](#))**